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STATE OF NEW YORK
OFFICE OF THE STATE COMPTROLLER

December 28, 2018

Ms. Vita Rabinowitz
Interim Chancellor
City University of New York
205 East 42nd Street
New York, NY 10017

Re: York College – Time and Attendance
Practices for Public Safety Staff
Report 2018-F-29

Dear Ms. Rabinowitz:

Pursuant to the State Comptroller's authority as set forth in Article V, Section 1 of the State Constitution and Article II, Section 8 of the State Finance Law, we have followed up on the actions taken by officials of the City University of New York (CUNY) and York College (York) to implement the recommendations contained in our audit report, *Time and Attendance Practices for Public Safety Staff* (Report 2013-S-65).

Background, Scope, and Objective

CUNY is the largest municipal college system in the United States. CUNY consists of 11 senior colleges, 7 community colleges, and several other specialized and professional schools. CUNY's Central Administration (CUNY Central) provides general oversight of CUNY operations and is responsible for monitoring academic development and other activities at the individual colleges. Each CUNY campus has its own Public Safety staff. With more than 700 officers, CUNY's system-wide Public Safety Department is the fifth largest law enforcement agency in New York City. Its duties are to protect CUNY campuses and to enforce State and City laws on and off campus grounds, 24 hours a day, 7 days a week. CUNY's Director of Public Safety has supervisory oversight over each CUNY campus Public Safety Director.

York is a senior CUNY college located in Jamaica, Queens. Established in 1966, York enrolls over 8,770 students on its 50-acre campus, which comprises eight buildings. As of December 7, 2018, York's Department of Public Safety (Department) consists of a director, a force of 54 uniform Public Safety officers, and campus security assistants. It is augmented by a staff of contract security officers. For fiscal year 2018, the total cost for Public Safety staff, including temps and outside contractors, was \$2,174,466. Overtime pay accounted for \$188,515 (9 percent) of the total payroll cost. Department officials indicated the policy is to require that overtime work be

assigned on a voluntary basis. If there are too few volunteers for a particular assignment, then additional officers will be mandated to work. Department officials use a daily roster to assign officers to the various posts. Public Safety officials informed us that officers are required to log their activities at least once per hour while assigned to a post.

Our initial report, issued April 6, 2015, determined whether York had adequate controls over the time and attendance of Public Safety employees to provide reasonable assurance that they worked the hours for which they were compensated. The audit report concluded that neither CUNY Central nor York had adequate internal controls over time and attendance for Public Safety officers. No one was responsible for verifying the hours worked by Department staff, and officers could alter time cards by writing over time stamps from punch clocks. We also found that the Department's overtime process could result in the payment of unauthorized and/or excessive overtime costs. Department scheduling practices – specifically the staffing of an overnight fire watch shift on an overtime basis rather than as a regular shift – resulted in significant amounts of overtime for certain employees. Additionally, video from surveillance cameras indicated that a sergeant was paid overtime for hours that he did not actually work; another officer actually worked a fire watch post assigned to the sergeant. Also, on three other nights, security officers assigned to the fire watch spent long periods of time in one area instead of patrolling the entire building, as required. One officer turned off the light, sat in a reclined position, and remained motionless for nearly five hours.

The objective of our follow-up review was to assess the extent of implementation, as of December 14, 2018, of the seven recommendations included in our initial report.

Summary Conclusions and Status of Audit Recommendations

We found that York College officials have made significant progress in addressing the issues identified in our initial report. Of the six recommendations addressed to York, five were implemented and one was not applicable during the time of our follow-up. The one recommendation addressed to CUNY Central was not implemented.

Follow-Up Observations

Recommendation 1

CUNY Central should: Develop and implement formal comprehensive policies and procedures for Public Safety officer timekeeping and overtime at the colleges and provide oversight to ensure compliance with those policies and procedures.

Status – Not Implemented

Agency Action – CUNY Central has not developed or implemented comprehensive policies and procedures for Public Safety officers' timekeeping and overtime for all CUNY colleges. While CUNY's Director of Public Safety reviews and approves overtime practices for university-wide Public Safety Special Assistance for Events Team assignments, CUNY maintains that

Public Safety officers are employed by each respective college, so they should abide by their college's timekeeping and overtime policies.

Recommendation 2

York College should: Develop and implement formal comprehensive policies and procedures for Public Safety officer timekeeping, including requirements for time card signatures and controls to ensure that time card stamps and any hand-written alterations are valid. Actively monitor compliance with such policies and procedures.

Status – Implemented

Agency Action – York officials have developed and implemented various timekeeping policies and procedures for its Public Safety officers, including signature requirements for time card submissions and approvals, procedures for punching in and out, as well as controls over time card adjustments and hand-written alterations. For instance, if an officer fails to punch in/out at the clock, a Documentation for Missing Timecard Punches form (Missing Punches Form) must be completed and signed by a supervisor before the officer's time card can be processed.

Compliance with these policies and procedures is monitored by the Department's timekeeper and York's Director and Assistant Director of Public Safety. The timekeeper reviews each time card for accurate time reporting and verifies that all missed punches and leave charges are accompanied by appropriate, signed documentation. According to Department officials, the only hand-written alterations on time cards should be those of the timekeeper. We reviewed a sample of ten judgmentally selected time cards for October 2018 and found that each time card that had missing punches was accompanied by a signed Missing Punches Form. Additionally, all hand-written changes on the sampled time cards appeared to be made by the timekeeper, as they each had her initial next to each change. Further, officers are required to punch in and out at a clock in the Public Safety office. The clock is located within view of a camera, and officers are expected to be in full uniform when they punch in and out.

Recommendation 3

Prepare an overtime budget for the Department, and compare budgeted and actual overtime. Ensure that the Department plans its overtime needs based on efficient use of all staff.

Status – Implemented

Agency Action – York officials said that they now prepare an overtime budget for the Department and compare the budgeted amount to the actual overtime each month. We compared the Department's overtime budget for fiscal years 2017 and 2018 to the actual overtime York reported for those years and found that actual overtime decreased by 16 percent over those two years. Department officials attribute this to the termination of fire watch in May

2017. Department officials also provided notes from their monthly meetings with their Vice President, in which they discuss upcoming overtime needs, especially those related to special events. During these meetings, plans are implemented to ensure overtime needs are met by assigning staff in what they believe to be the most efficient manner.

Recommendation 4

With the exception of emergencies, ensure that overtime is formally pre-approved by the responsible supervisor.

Status – Implemented

Agency Action – York officials implemented a policy in October 2015 requiring all overtime (e.g., voluntary, mandated, special events) to be pre-approved by the Assistant Director of Public Safety (excluding emergencies). In the absence of the Assistant Director, the Director of Public Safety can approve or deny any request. The policy further states that supervisors are responsible for reviewing their schedules in advance to determine the need for overtime coverage and contacting the Assistant Director for permission. We reviewed a judgmental sample of ten time cards from October 2018 that had overtime to determine if the overtime was formally pre-approved. In seven cases, the overtime was related to a special event and was pre-approved; in the remaining three cases, the overtime was due to unforeseen circumstances.

Recommendation 5

Assign someone not involved in the preparation of overtime forms to regularly reconcile overtime worked to the employee time cards. Promptly resolve any discrepancies that are identified by the reconciliation.

Status – Implemented

Agency Action – York officials have hired a timekeeper for the Department. The timekeeper, who is not involved in the preparation of overtime forms, reconciles time worked (including overtime) to the officers' time cards. The timekeeper conducts a manual reconciliation each work day by comparing work schedules, leave requests, call-out slips, and overtime reports to the employees' time cards. Time cards that are incorrectly punched or have missing time are reconciled with forms that must be signed by the supervisor. We reviewed a judgmental sample of five officers' time cards for the pay period ended October 27, 2018 and saw evidence of reconciliation by the timekeeper.

Recommendation 6

Minimize overtime costs by establishing regular shifts or using contracted officers, in cases such as the fire watch, for the shifts and posts that are scheduled on a recurring basis.

Status – Implemented

Agency Action – According to Department officials, there have not been any scheduled or recurring overtime shifts since the end of fire watch in May 2017. Further, as of March 2015, the Department required that all public safety personnel pass the fireguard test (S-95 Certificate of Fitness for Supervision of Fire Alarm Systems and other related systems). As a result, any officer could work the fire watch as part of a regular shift, making overtime unnecessary.

Recommendation 7

Ensure that fire watch guards perform required patrols of the protected premises and keep watch for fires, as required by the Fire Code.

Status – Not Applicable

Agency Action – Fire watch ended in May 2017 after the fire alarm system was repaired and applicable permits were received from the Fire Department of the City of New York.

Major contributors to this report were Diane Gustard and Joan Williams.

We would appreciate your response to this report within 30 days, indicating any actions planned to address the unresolved issues discussed in this report. We thank the management and staff of York College and CUNY for the courtesies and cooperation extended to our auditors during this review.

Very truly yours,

Michael Solomon
Audit Manager

cc: G. Taylor, CUNY